



JOHN NAIMO
ACTING AUDITOR-CONTROLLER

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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June 27, 2014

TO: Mark J. Saladino
Treasurer and Tax Collector

FROM: John Naimo
Acting Auditor-Controller

A handwritten signature in black ink, appearing to read "John", is placed over the printed name "John Naimo".

SUBJECT: **TREASURER'S JUNE 3, 2014 CASH COUNT**

Pursuant to Government Code Sections 26920 and 26922, the accounts and records of the County Treasurer are examined each quarter. The first phase of these examinations is counting the Treasurer and Tax Collector's (TTC) teller and vault cash, and electronic transit/bus cards.

We conducted a surprise cash count as of the close of business on June 3, 2014. The teller cash, vault cash, and electronic transit/bus cards we counted agreed with TTC's records (see Attachment).

We thank TTC personnel for their cooperation; it resulted in a smooth and efficient cash count. Please call me if you have any questions, or your staff may contact Robert Smythe at (213) 253-0101.

JN:AB:RS:TK

Attachment

c: Audit Committee

LOS ANGELES COUNTY TREASURER AND TAX COLLECTOR
SCHEDULE OF COUNTED CASH
AS OF THE CLOSE OF BUSINESS ON JUNE 3, 2014

TAX COLLECTOR – REGULAR REVOLVING FUND

<u>Description</u>	<u>Per Review</u>	<u>Per TTC's Records</u>	<u>Overage (Shortage)</u>
Change Fund Assignments:			
Teller #1	\$ 300.00	\$ 300.00	\$ 0.00
Teller #2	300.00	300.00	0.00
Teller #3	300.00	300.00	0.00
Teller #4	300.00	300.00	0.00
Teller #5	300.00	300.00	0.00
Teller #6	300.00	300.00	0.00
Teller #7	300.00	300.00	0.00
Teller #8	<u>300.00</u>	<u>300.00</u>	<u>0.00</u>
Total Change Fund	2,400.00	2,400.00	0.00
Cash on Hand	2,400.00	2,400.00	0.00
Receipts & Miscellaneous	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL	<u>\$ 4,800.00</u>	<u>\$ 4,800.00</u>	<u>\$ 0.00</u>

TREASURER AND TAX COLLECTOR'S CASH

<u>Location/Description</u>	<u>Per Review</u>	<u>Per TTC's Records</u>	<u>Overage (Shortage)</u>
Vault Cash	\$ 5,115.00	\$ 5,115.00	\$ 0.00
Total Collections	<u>136,145.68</u>	<u>136,145.68</u>	<u>0.00</u>
TOTAL	<u>\$ 141,260.68</u>	<u>\$ 141,260.68</u>	<u>\$ 0.00</u>

OTHER COLLECTIONS

<u>Description</u>	<u>Per Review</u>	<u>Per TTC's Records</u>	<u>Overage (Shortage)</u>
Miscellaneous Collections	\$ 0.00	\$ 0.00	\$ 0.00
MTA Inventory: Transit Access Passes	<u>168.00</u>	<u>168.00</u>	<u>0.00</u>
TOTAL	<u>\$ 168.00</u>	<u>\$ 168.00</u>	<u>\$ 0.00</u>